

**2010 FSLG Federal Agency Seminar  
Employment Tax and Information Reporting  
EPA National Enforcement Training Institute-West  
12345 W. Alameda Pkwy,  
Lakewood, CO**

**May 19<sup>th</sup>, 2010 8:00 AM-3:30 PM**

**AP & INFORMATION RETURN REPORTING ISSUES AGENDA**

<b>8:00-8:30 AM</b>	<b><i>Registration and opening remarks</i></b>
<b>8:30-11:30 PM</b>	
<i>FSLG RESOURCES FOR FEDERAL AGENCIES</i>	<ul style="list-style-type: none"> <li>• FSLG Website Tutorial &amp; Demonstration</li> <li>• FSLG Feedback Mailbox</li> <li>• FSLG Newsletter &amp; Other available subscriptions</li> </ul>
<i>INTERNATIONAL ISSUES / FOREIGN PAYEES</i>	<ul style="list-style-type: none"> <li>• How to report and pay income taxes regarding Foreign payees</li> </ul>
<i>INTRODUCTION TO FIPP</i>	<ul style="list-style-type: none"> <li>• <i>THE IRS Federal Interagency Partnering Program</i></li> </ul>
<i>MANDATORY 3% TAX WITHHOLDING ON CONTRACTOR PAYMENTS IS COMING</i>	<ul style="list-style-type: none"> <li>• What payments are subject to withholding?</li> <li>• What do the new regulations require?</li> <li>• When do we start?</li> </ul>
<i>EFTPS FOR FEDERAL AGENCIES</i>	<ul style="list-style-type: none"> <li>• Why using EFTPS for federal agencies makes sense</li> <li>• New features UNIQUE to federal agencies</li> <li>• FTD requirements – you may not be in compliance</li> </ul>
<b>11:30-12:30 PM - Lunch Break</b>	
<b>12:30-3:00 PM</b>	
<i>WORKER CLASSIFICATION FOR PERSONAL SERVICES CONTRACTS</i>	<ul style="list-style-type: none"> <li>• Who should be treated as an employee? As an independent contractor?</li> <li>• Tax Regulations vs. Federal Acquisition Regulation requirements</li> <li>• What happens when you misclassify a worker?</li> </ul>
<i>ACCURATE 1099 REPORTING</i>	<ul style="list-style-type: none"> <li>• Who should be issued 1099s?</li> <li>• What do you report – services, rent, interest, cancellation of debt, settlements?</li> </ul>
<i>IRC 6050W / NEW FORM 1099-K</i>	<ul style="list-style-type: none"> <li>• How IRC 6050W positively affects Federal Agencies</li> <li>• Does it apply to Convenience Checks as well as the Use of Purchase &amp; Travel Cards?</li> <li>• What are the effective dates of the new regulations?</li> </ul>
<i>HANDLING NAME/TAX ID MISMATCHES ON 1099s</i>	<ul style="list-style-type: none"> <li>• What do you do when you receive a notice from the IRS?</li> <li>• When do you withhold income tax on 1099 payments and how do you report them?</li> </ul>
<i>AWARDS &amp; SETTLEMENT REPORTING</i>	<ul style="list-style-type: none"> <li>• What do you report on a W-2 vs. a Form 1099-Misc?</li> </ul>
<b>3:00-3:30 PM</b>	<b><i>Question &amp; Answer Period</i></b>

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**May 20<sup>th</sup>, 2010 8:00 AM-3:30 PM**

**PAYROLL ISSUES AGENDA**

<b>8:00-8:30 AM</b>	<b><i>Registration and opening remarks</i></b>
<b>8:30-12:30 PM</b>	
<i>FSLG RESOURCES FOR FEDERAL AGENCIES</i>	<ul style="list-style-type: none"> <li>• FSLG Website Tutorial &amp; Demonstration</li> <li>• FSLG Feedback Mailbox</li> <li>• FSLG Newsletter &amp; Other available subscriptions</li> </ul>
<i>INTERNATIONAL ISSUES / FOREIGN PAYEES</i>	<ul style="list-style-type: none"> <li>• Non-Resident Alien or Resident Alien or Undocumented worker – defining each</li> <li>• How to report and pay Employment taxes regarding Foreign employees</li> </ul>
<i>INTRODUCTION TO FIPP</i>	<ul style="list-style-type: none"> <li>• <i>THE IRS Federal Interagency Partnering Program</i></li> </ul>
<i>AWARDS &amp; SETTLEMENT REPORTING</i>	<ul style="list-style-type: none"> <li>• What settlements constitute back wages?</li> <li>• What do you report on a W-2?</li> </ul>
<i>EFTPS FOR FEDERAL AGENCIES</i>	<ul style="list-style-type: none"> <li>• Why using EFTPS for federal agencies makes sense</li> <li>• New features UNIQUE to federal agencies</li> <li>• FTD requirements – you may not be in compliance</li> </ul>
<b>11:30-12:30 PM - Lunch Break</b>	
<b>12:30-3:00 PM</b>	
<i>WORKER CLASSIFICATION FOR PERSONAL SERVICES CONTRACTS</i>	<ul style="list-style-type: none"> <li>• Who should be treated as an employee? As an independent contractor?</li> <li>• Tax Regulations vs. Federal Acquisition Regulation requirements</li> <li>• What happens when you misclassify a worker?</li> </ul>
<i>TAXABLE RELOCATION REIMBURSEMENTS</i>	<ul style="list-style-type: none"> <li>• Not all authorized reimbursements are tax-free</li> <li>• Third party payments can be income to employees</li> </ul>
<i>LONG-TERM TAXABLE TRAVEL</i>	<ul style="list-style-type: none"> <li>• When do travel reimbursements become income to a federal employee?</li> <li>• What are your withholding and reporting requirements on reimbursements?</li> </ul>
<i>RELOCATION INCOME TAX ALLOWANCE/INCOME TAX REIMBURSEMENT ALLOWANCE</i>	<ul style="list-style-type: none"> <li>• Your ticket to relieving your employees' relocation tax burden</li> </ul>
<i>MISCELLANEOUS FRINGE BENEFITS &amp; ALLOWANCES</i>	<ul style="list-style-type: none"> <li>• Qualified transportation benefits – bicycle commuting, parking, etc.</li> </ul>
<i>THE NEW FORM 941X Requirements</i>	...Well, new as of 1/1/2009 is STILL new...
<b>3:00 -3:30 PM</b>	<b><i>Question &amp; Answer Period</i></b>